

## BUDGET COMPARISON BY ELEMENT AND OBJECT

	ADOPTED	ADOPTED	ADOPTED	% CHANGE
	FY	FY	FY	FY 2003/04
	2002-2003	2003-04	2004-2005	TO
				FY 2004-2005
<b>PERSONAL SERVICES</b>				
Executive Salaries	\$ 464,397	\$ 476,796	\$ 485,979	1.93%
Regular Salaries And Wages	54,529,855	56,190,201	58,140,123	3.47%
Other Personal Services	146,900	363,034	397,274	9.43%
Overtime	3,711,996	4,354,116	4,734,966	8.75%
Special Pay	158,262	157,840	176,180	11.62%
Holiday Pay	1,844	-	-	0.00%
Social Security Matching	4,505,586	4,684,994	4,877,953	4.12%
Retirement Contributions	6,284,326	7,210,579	7,509,063	4.14%
Health And Life Insurance	11,711,571	13,344,591	9,315,982	-30.19%
Workers Compensation	2,779,038	5,026,078	4,990,535	-0.71%
Unemployment Compensation	34,170	34,170	34,170	0.00%
<b>TOTAL: PERSONAL SERVICES</b>	<b>\$ 84,327,945</b>	<b>\$ 91,842,399</b>	<b>\$ 90,662,225</b>	<b>-1.28%</b>
<b>OPERATING EXPENSES</b>				
Professional Services	\$ 9,589,680	\$ 10,394,331	\$ 6,337,409	-39.03%
Accounting And Auditing	1,379,127	1,368,488	226,284	-83.46%
Court Reporter Services	437,352	252,514	1,000	-99.60%
Contracted Services	32,810,035	35,007,292	36,767,302	5.03%
Communications	204,000	209,044	213,028	1.91%
Travel And Per Diem	567,850	600,972	584,269	-2.78%
Communications And Freight	2,283,831	2,715,768	2,293,793	-15.54%
Transportation	790,412	881,266	833,084	-5.47%
Utilities	7,575,336	7,059,166	7,743,541	9.69%
Rental And Leases	5,474,722	5,644,652	6,014,528	6.55%
Insurance	6,068,284	8,877,355	6,026,020	-32.12%
Repairs and Maintenance	12,105,465	9,922,571	10,602,520	6.85%
Printing And Binding	668,264	637,863	579,520	-9.15%
Promotional Activities	618,650	740,713	704,153	-4.94%
Other Charges/Obligations	6,669,894	8,371,952	14,534,019	73.60%
Office Supplies	359,064	449,882	307,149	-31.73%
Operating Supplies	5,552,935	5,971,169	6,100,926	2.17%
Road Materials & Supplies	865,794	830,254	839,569	1.12%
Books, Dues, Publications	1,872,415	1,826,703	1,963,132	7.47%
Gas/Oil/Lube	1,811,027	1,869,742	2,004,645	7.22%
Depreciation - Building	5,334,027	6,038,710	6,038,710	0.00%
Depreciation - Equipment	1,015,124	987,442	987,442	0.00%
Depreciation	891,188	891,188	891,188	0.00%
Amortization	2,111,193	2,111,193	2,111,193	0.00%
<b>TOTAL: OPERATING EXPENSES</b>	<b>\$ 107,055,669</b>	<b>\$ 113,660,230</b>	<b>\$ 114,704,424</b>	<b>0.92%</b>
<b>CAPITAL OUTLAY</b>				
Land	15,250,000	6,576,667	8,147,592	23.89%
Buildings	44,717,667	2,031,000	851,990	-58.05%
Improvements Other Than Buildings	11,771,280	5,445,330	1,554,843	-71.45%
Machinery And Equipment	9,657,097	7,764,000	8,101,279	4.34%
Construction In Progress	23,058,264	44,889,757	51,733,564	15.25%
Library Books And Materials	914,120	1,021,865	822,920	-19.47%
Roads	17,309,829	48,916,159	42,954,711	-12.19%
Construction & Design	1,705,000	9,088,339	8,814,994	-3.01%
<b>TOTAL: CAPITAL OUTLAY</b>	<b>\$ 124,383,257</b>	<b>\$ 125,733,117</b>	<b>\$ 122,981,893</b>	<b>-2.19%</b>

## BUDGET COMPARISON BY ELEMENT AND OBJECT

	ADOPTED FY 2002-2003	ADOPTED FY 2003-04	ADOPTED FY 2004-2005	FY 2003/04 TO FY 2004-2005
<b><u>DEBT SERVICE</u></b>				
Principal	\$ 11,288,549	\$ 9,178,989	\$ 9,937,772	8.27%
Interest	11,795,546	11,247,547	10,718,947	-4.70%
Other Debt Service	187,852	236,521	209,036	-11.62%
<b>TOTAL: DEBT SERVICE</b>	<b>\$ 23,271,947</b>	<b>\$ 20,663,057</b>	<b>\$ 20,865,755</b>	<b>0.98%</b>
<b><u>GRANTS AND AID</u></b>				
Grants to Governmental Agencies	\$ 33,544,065	\$ 4,857,021	\$ 4,201,526	-13.50%
Aid to Private Organizations	7,081,087	5,145,685	\$ 6,114,031	18.82%
Other Grants And Aids	1,241,000	1,290,393	1,180,633	-8.51%
<b>TOTAL: GRANTS AND AID</b>	<b>\$ 41,866,152</b>	<b>\$ 11,293,099</b>	<b>\$ 11,496,190</b>	<b>1.80%</b>
<b><u>NON-OPERATING</u></b>				
Transfer to Other Funds	\$ 26,896,614	\$ 34,828,074	\$ 29,866,376	-14.25%
Transfer to the Board	66,352,567	70,423,771	86,267,545	22.50%
Reimbursements	503,100	331,800	61,800	-81.37%
Reserve	87,529,360	77,001,240	116,466,465	51.25%
<b>TOTAL: NON-OPERATING</b>	<b>\$ 181,281,641</b>	<b>\$ 182,584,885</b>	<b>\$ 232,662,186</b>	<b>27.43%</b>
<b>GRAND TOTAL:</b>	<b>\$ 562,186,611</b>	<b>\$ 545,776,787</b>	<b>\$ 593,372,673</b>	<b>8.72%</b>